Form **4684**

Department of the Treasury Internal Revenue Service

Casualties and Thefts

See separate instructions.
 To be filed with Form 1040, 1041, 1065, 1120, etc.
 Use a separate Form 4684 for each different casualty or theft.

OMB No. 1545-0177

Attachment Sequence No.: 35

Name(s) as shown on tax return

Identifying number

EC	CTION A.—Personal Use Property (Casualt purpose		operty not used in a tr	ade or business or for	income-producing	
1	Description of Properties (Show kind, location, and date of purchase for each) Property A Property B Property C Property D					
		Properties (Use a separate column for each property lost or damaged from on casualty or theft.)				
		A	В	С	D	
2	Cost or other basis of each property					
3	Insurance or other reimbursement you received or expect to receive for each property					
_	Note: If line 2 is more than line 3, skip line 4					
4	Gain from casualty or theft. If line 3 is more than line 2, enter difference here and skip lines 5 through 13					
5	Fair market value before casualty or theft					
6	Fair market value after casualty or theft					
7						
8	Enter smaller of line 2 or line 7					
9	Subtract line 3 from line 8					
10	Casualty or theft loss. Add amounts from line 9 for a	all columns				
11						
	Subtract line 11 from line 10	ugh 18.				
13	Add the line 12 amounts from all Forms 4684, Sect	tion A				
14	Add the line 4 amounts from all Forms 4684, Se	ction A				
15						
16	If line 13 is more than line 14, enter difference .				<u> </u>	
17	Enter 10% of adjusted gross income (Form 1040,	li <mark>ne 33</mark>). Estates an	d trusts, see instructio	ns		
18	Subtract line 17 from line 16. If zero or less, enter a	zero. Enter on Sche	dule A (Form 1040), lii	ne 19. Estates		

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Name(s) as shown on tax return (Do not enter name and identifying number if shown on other side)

Identifying number

SECTION B	.—Business and	Income-Produ	icing Pro	perty
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(Casualties and thefts to property used in a trade or business or for income-producing p	rposes.)
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Pa	Casualty or Theft Gain or Loss (Use a se	eparate Part I for	each different casu	alty or theft.)				
1	2 de la filia de l							
	Property A							
	Property B							
	Property C							
	Property D							
		Properties (Use a casualt	ach property lost or	st or damaged from one				
		A	В	С	D			
					_			
2	Cost or adjusted basis of each property							
3	Insurance or other reimbursement you received or							
•	expect to receive for each property							
	Note: If line 2 is more than line 3, skip line 4							
4	Gain from casualty or theft. If line 3 is more than							
•	line 2, enter difference here and on line 11 or 16,							
	column (c). However, see instructions for line 15.							
	Also, skip lines 5 through 10							
5	Fair market value before casualty or theft							
6	Fair market value after casualty or theft							
7	Subtract line 6 from line 5							
8	Enter smaller of line 2 or line 7							
	Note: If the property was totally destroyed by a							
	casualty, or lost from theft, enter on line 8,							
	in each column, the amount from line 2.							
9	Subtract line 3 from line 8							
10			ere and on line 11 or 16	<u> </u>				
Pa	rt II Summary of Gains and Losses (From se	eparate Parts I)	(b) Losses from case	sualties or thefts				
	(a) Identify casualty or theft		(i) Trade, business, rental or royalty property	(ii) Income- producing property	(c) Gains from casualties or thefts includible in income			
-	Casualty or Theft of Property Held 6 N	Months or Less						
11								
12	Totals. Add amounts on line 11 for each column .							
13	Combine line 12, columns (b)(i) and (c). Enter the r			Part II line 12 /If				
14		Form 4797 is not otherwise required, see instructions.)						
	Corporations, Estates and Trusts, see instructions							
	Casualty or Theft of Property Held More T	han 6 Months						
15	Casualty or theft gains from Form 4797, Part III, line	931						
16								
17	Total losses. Add amounts on line 16, columns (b)(i)	and (b)(ii)						
18	Total gains. Add lines 15 and 16, column (c)							
19	Add amounts on line 17, columns (b)(i) and (b)(ii)							
	Partnerships, enter the amount from line 20 or		edule K-1, line 7. S Co.	rporations, enter				
	the amount from line 20 on your Schedule K-1, line 6.							
20	If the loss on line 19 is more than the gain on line 18:							
	a Combine line 17, column (b)(i) and line 18. Enter the net gain or (loss) here and on Form 4797, Part II, line							
	13. (If Form 4797 is not otherwise required, see instructions.)							
	b Enter the amount from line 17, column (b)(ii) h							
	Trusts, enter on the "other deductions" line of you							
21	If the loss on line 19 is equal to or smaller than the Form 4797. Part I, line 2	gain on line 18, com	bine these lines and e	nter here and on				